



San Bernardino LAFCO Fiscal Indicators

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County Service Area 70

Report Created:11/3/2016

County Service Area 70 is governed by the County Board of Supervisors. The district is authorized by LAFCO to perform a wide range of services and encompasses the entirety of the unincorporated area of the county. Currently it provides a centralized mechanism for administration of personnel and operations which serve all board governed special districts. The employees are engaged in multi-district operations funded by the various sanitation, water, road, streetlights, and park and recreation districts. Staff provides centralized and regional management services, administration, engineering, fiscal, human resources, lien administration, park maintenance, payroll, information services, road maintenance and inspection services. The district does not receive general levy property tax revenue; however the audits identify the receipt of property taxes.



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Change in Assessed Value

Description

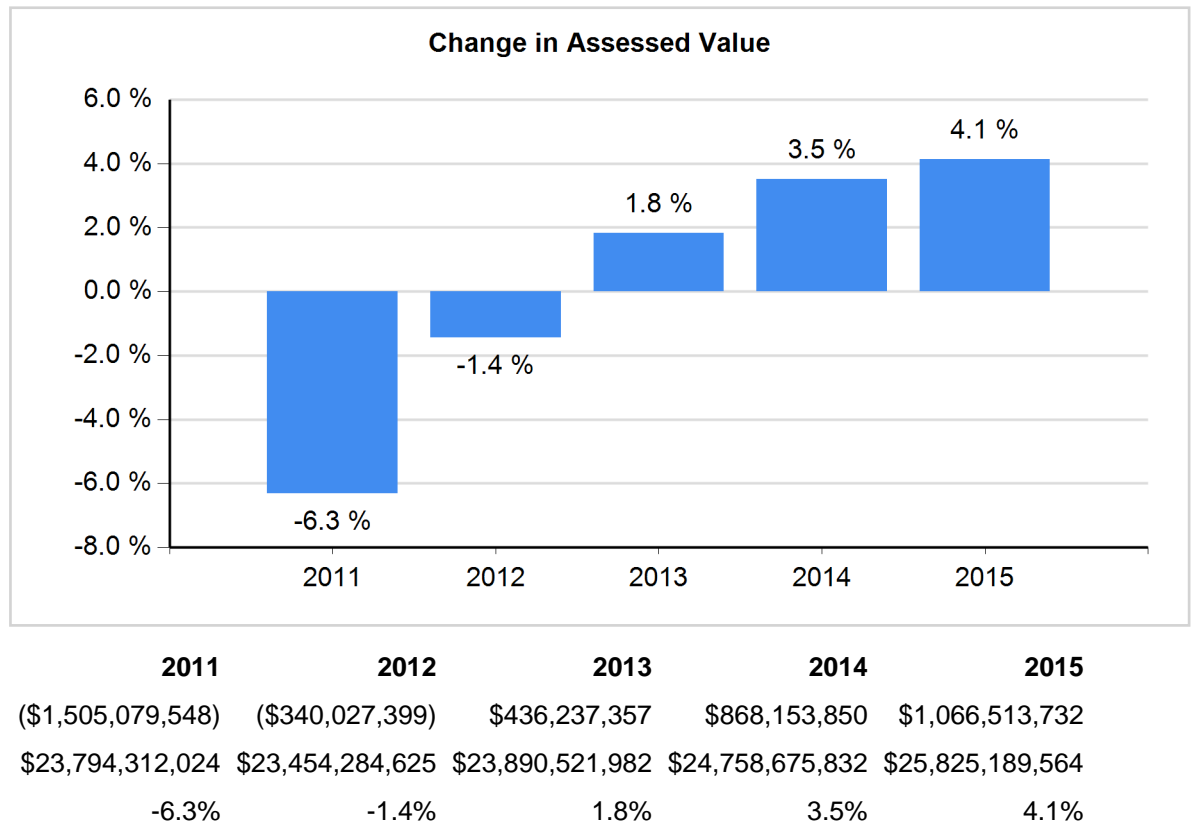
There is a correlation between assessed property value and the receipt of the general property tax levy.

Formula:

change in tax roll
value/beginning tax
roll value

Source:

County Auditor -
Agency Net
Valuations



Agency Response



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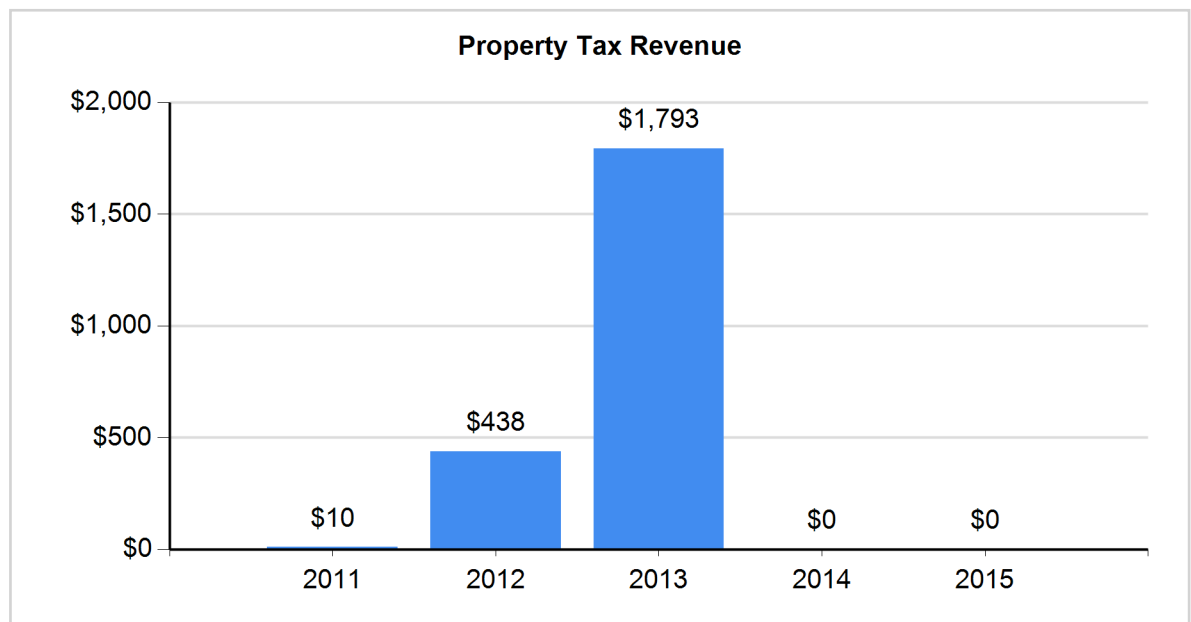
Property Tax Revenue

Description

This indicator will have more importance for those agencies heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the level of stability of an agency's revenue base.

Formula:
property tax revenue

Source:
Statement of
Activities; Statement
of Revenues,
Expenditures and
Changes in Fund
Balance/Net Position



Agency Response



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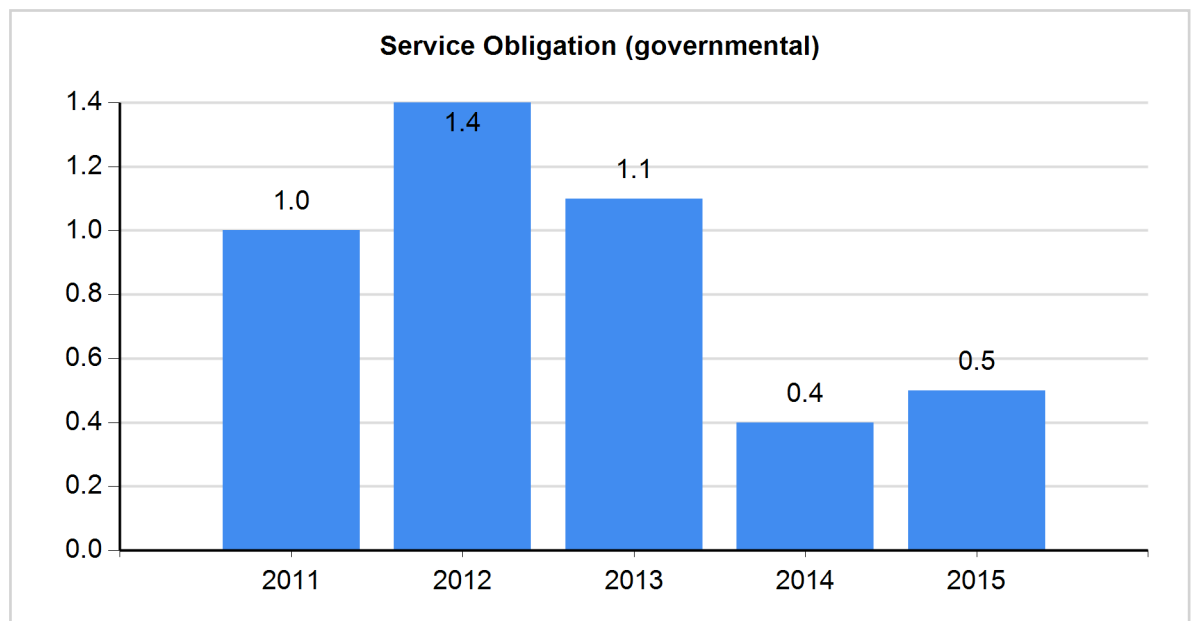
Service Obligation (governmental)

Description

Measures whether or not a government's annual revenues were sufficient to pay for annual operations. A ratio of one or higher indicates that a government lived within its annual revenues.

Formula:
$$\frac{\text{operating revenue}}{\text{operating expenditures}}$$

Source:
Statement of
Revenues,
Expenditures and
Changes in Fund
Balance



2011	2012	2013	2014	2015
\$3,104,012	\$2,980,028	\$3,809,874	\$1,981,266	\$2,273,999
\$3,136,867	\$2,068,026	\$3,574,288	\$4,425,243	\$4,574,796
1.0	1.4	1.1	0.4	0.5

Agency Response



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Liquidity

Description

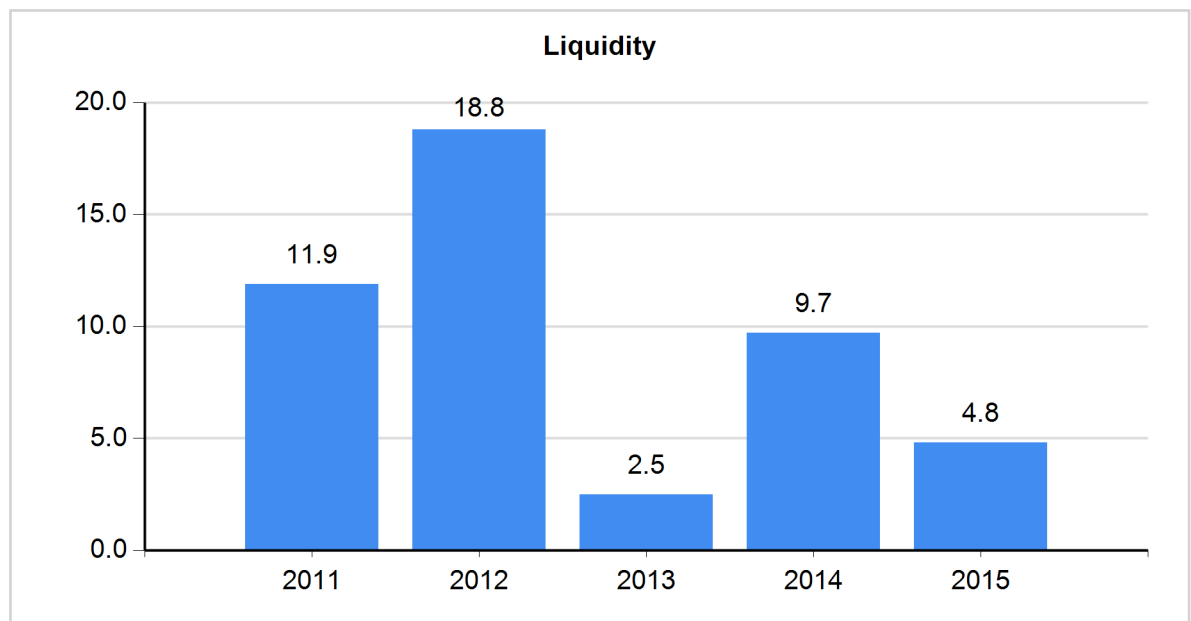
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

Formula:

cash & investments
(does not include
fiscal agents,
restricted, or
fiduciary)/current
liabilities

Source:

Statement of Net
Position



2011	2012	2013	2014	2015
\$6,491,344	\$7,910,036	\$12,085,322	\$10,510,606	\$7,070,624
\$544,320	\$421,086	\$4,763,865	\$1,079,584	\$1,474,922
11.9	18.8	2.5	9.7	4.8

Agency Response



County Service Area 70

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Debt Service (governmental)

Description

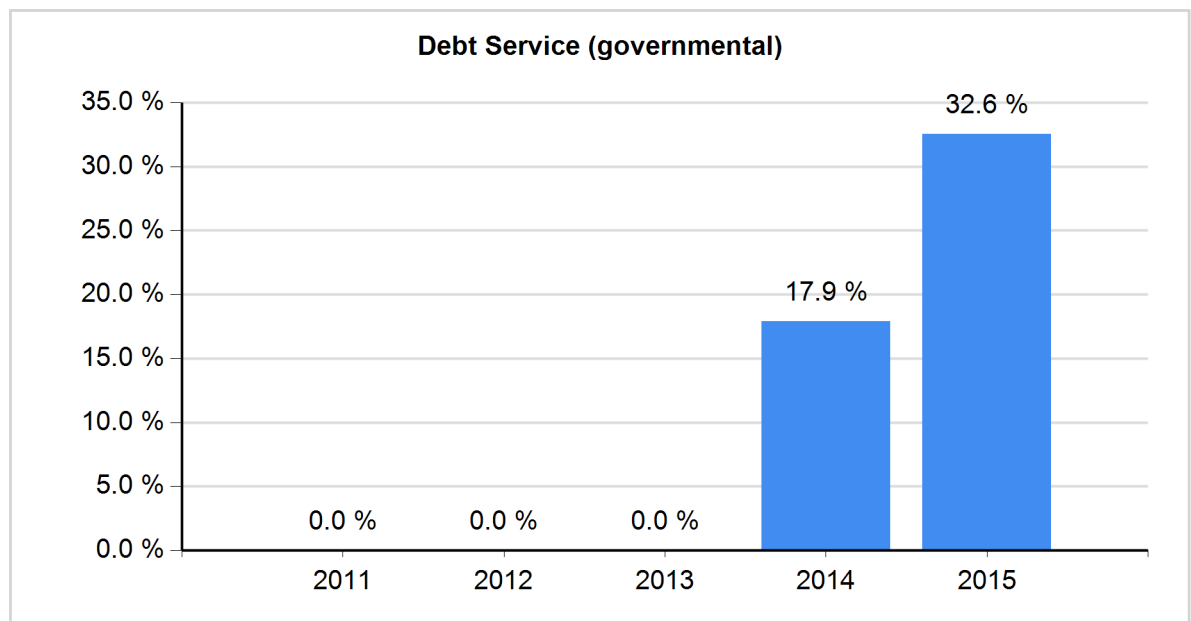
Looks at service flexibility by determining the amount of total expenditures committed to annual debt service. Service flexibility decreases as more resources are committed to annual debt service.

Formula:

debt
service/operating
expenditures

Source:

Statement of
Revenues,
Expenditures and
Changes in Fund
Balance



2011	2012	2013	2014	2015
-	-	-	\$792,041	\$1,489,756
\$3,136,867	\$2,068,026	\$3,574,288	\$4,425,243	\$4,574,796
0.0%	0.0%	0.0%	17.9%	32.6%

Agency Response